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a network processor operative to:
receive the collected call billing data in the first data structure format from the gateway,
convert the collected call billing data from the first data structure format to a second data
structure format, and
transmit the call billing data in the second data structure format to a data network for
billing processing by a co-carrier access billing system for settlement with the Internet Service
Provider and the local exchange carrier.

10. (Thrice Amended) A system for managing call billing records for users of a signaling
network, comprising:

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a signaling network having communications capabilities to carry user calls;
a signaling gateway interfacing the signaling network with an Internet Service Provider
and a local exchange carrier and operative to collect call billing data resulting from the calls in a
first data structure format;

a communication link coupled to the signaling gateway; and
a network processor communicating with the signaling gateway via the communication
link and with a data network and operative to:

convert the collected call billing data from the first data structure format to a second data
structure format conducive to conducting billing processing and

transmit the call billing data in the second data structure format to the data network for
billing processing by a co-carrier access billing system for settlement with the Internet Service
Provider and the local exchange carrier.

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17. (Thrice Amended) A method of managing call billing records of users of a signaling
network operative to carry user calls, comprising:

collecting call billing data with the first computer device in a first data structure format at a first computer device, said first computer device interfacing the signaling network with an Internet Service Provider and a local exchange carrier;

transferring the call billing data from the first computer device to a second computer device;

converting the call billing data at the second computer device from the first data structure format to a second data structure format; and

transmitting the call billing data in the second data structure format to a data network for billing processing by a co-carrier access billing system for settlement with the Internet Service Provider and the local exchange carrier.

22. (Thrice Amended) A method of managing call billing records generated from usage within a signaling network by users, comprising:

collecting call billing data with a signaling gateway in a first data structure format, said signaling gateway interfacing the signaling network with an Internet Service Provider and a local exchange carrier;

transferring the call billing data from the signaling gateway to a network processor;

converting the call billing data with the network processor from the first data structure format to a second data structure format conducive to processing billing information; and

transmitting the call billing data in the second data structure format to a data network for billing processing by a co-carrier access billing system for settlement with the Internet Service Provider and the local exchange carrier.

28. (New) The apparatus of claim 1 wherein the local exchange carrier comprises an incumbent local exchange carrier.